

by the fair operator to make such entry.

§ 147.44 Entry for another fair.

Articles entered for a fair which are to be entered for another fair under the provisions of this part shall be retained in continuous Customs custody.

§ 147.45 Merchandise from a foreign-trade zone.

Articles entered for a fair from a foreign-trade zone status of “zone-restricted merchandise” can afterwards be entered for consumption from a fair if the Foreign-Trade Zones Board has approved the entry for consumption as being in the public interest. Articles entered in the above manner are subject to the provisions of subheading 9801.00.70, if aircraft, or subheading 9801.00.80, if not aircraft, unless excluded by U.S. Note 1(c), Chapter 98, Subchapter I, Harmonized Tariff Schedule of the United States.

(R.S. 251, as amended; secs. 1–21, 48 Stat. 998, 999, as amended; 1000, 1002, as amended, 1003, 77A Stat. 14, sec. 624, 46 Stat. 759 (19 U.S.C. 66, 81a–81u, 1202 (Gen. Hdnt. 11)1624))

[T.D. 83–240, 48 FR 53098, Nov. 24, 1983, as amended by T.D. 89–1, 53 FR 51263, Dec. 21, 1988]

§ 147.46 Voluntary abandonment or destruction.

At any time before or within 3 months after the closing date of the fair any article entered for a fair may be abandoned to the Government or destroyed under Customs supervision, upon compliance with § 158.43 of this chapter.

[T.D. 70–134, 35 FR 9268, June 13, 1970, as amended by T.D. 72–258, 37 FR 20174, Sept. 27, 1972]

§ 147.47 Mandatory abandonment.

Any article entered for a fair, and not disposed of under the provisions of this subpart prior to the expiration of 3 months after the close of the fair shall be regarded as abandoned to the Government, and subject to sale or destruction. Proceeds of sale shall be disposed of in the manner provided in sections 491, 492, and 493, Tariff Act of 1930, as amended, and the regulations thereunder. (See subpart D of part 127 of this chapter.) Any duties or internal

revenue taxes on such article shall be computed on the basis of its condition and quantity at the time it becomes subject to sale.

[T.D. 70–134, 35 FR 9268, June 13, 1970, as amended by T.D. 74–114, 39 FR 12095, Apr. 3, 1974]

PART 148—PERSONAL DECLARATIONS AND EXEMPTIONS

Sec.

148.0 Scope.

Subpart A—General Provisions

- 148.1 Registration of effects to be taken abroad.
- 148.2 Residence status of arriving persons.
- 148.3 Customs treatment after transiting the Panama Canal.
- 148.4 Accompanying articles.
- 148.5 Regular entry of articles in baggage.
- 148.6 Entry of unaccompanied shipments of effects subject to personal exemptions.
- 148.7 Unclaimed baggage.
- 148.8 Temporary importation by residents arriving for short visits.

Subpart B—Declarations

- 148.11 Declaration required.
- 148.12 Oral declarations.
- 148.13 Written declarations.
- 148.14 Family declarations.
- 148.15 Inclusion of articles not for personal or household use.
- 148.16 Amendment of declaration.
- 148.17 Declaration on arrival incidental to further foreign travel.
- 148.18 Failure to declare.
- 148.19 False or fraudulent statement.

Subpart C—Examination of Baggage and Collection of Duties and Taxes

- 148.21 Opening of baggage, compartments, or vehicles.
- 148.22 Examination of air travelers’ baggage in foreign territory.
- 148.23 Examination and clearance of baggage.
- 148.24 Determination of dutiable value.
- 148.25 Reexamination and protest.
- 148.26 Collection of internal revenue taxes.
- 148.27 Receipt for payment.

Subpart D—Exemptions for Returning Residents

- 148.31 Effects taken abroad.
- 148.32 Vehicles, aircraft, boats, teams and saddle horses taken abroad.
- 148.33 Articles acquired abroad.
- 148.34 Family grouping of exemptions for articles acquired abroad.